

Internal Revenue Service

Department of the Treasury

35 Tillary St., Brooklyn, N.Y. 11201

District
Director

....
Date: JUL 13, 1987

Person to Contact:

Contact Telephone Number:

Refer Reply to:

EO: [REDACTED]

CERTIFIED MAIL

Dear Applicant:

We have considered your application for recognition of exemption under section 501(c)(5) of the Internal Revenue Code.

The evidence presented disclosed that you were incorporated on [REDACTED] pursuant to the provisions of Chapter [REDACTED] of the General Laws, as amended, in the State of [REDACTED].

The purposes for which the corporation was formed are "to provide the opportunity for members of the bargaining unit to make voluntary contributions to individuals and organizations to help political aims of our members."

Your activities consists of collecting voluntary contributions from members of [REDACTED] through payroll deductions and then distributing said funds to organizations participating in political campaigns on behalf of candidates for public office.

Section 501(c)(5) of the Internal Revenue Code provides for the exemption of labor, agricultural, or horticultural organizations.

Section 1.501(c)(5)-1(a) of the Income Tax Regulations provides that organizations contemplated by IRC 501(c)(5) are those which:

- (a) have no net earnings inuring to the benefit of any member and
- (b) have as their objective the betterment of the conditions of persons engaged in the pursuits of labor, agriculture, or horticulture, the improvement of the grade of their products and the development of a higher degree of efficiency in their respective occupations.

the collection of contributions from members to be redistributed to political organizations assisting candidates for public office is neither an object nor an activity within the scope of the cited sections of the Code and regulations. Therefore, we have determined that you do not meet the requirements of section 1.501(c)(5)-1 of the regulations and are not exempt under section 501(c)(5) of the Internal Revenue Code.

We have also determined that you fail to qualify for exempt status under any other subsection of IRC 501(c).

You are required to file a taxable return Form 1120 POL. with the District Director of Internal Revenue Service. Please send the return to the Internal Revenue Service, P.O. Box 1680, General Post Office, Brooklyn, NY 11202.

If you do not agree with this determination, you may request a Conference with the Regional Director of Appeals by protesting in accordance with the enclosed instructions within 30 days.

Protests submitted which do not contain all the documentation stated in the instructions will be returned for completion.

If we do not hear from you within that time, this determination will become final.

Sincerely yours,



District Director

Enclosure: Publication 892